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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/686,873	10/16/2003	Thomas L. Goldsmith	60396.00004	7415

7590
Thomas L. Goldsmith
3021 Jefferson St
Miami, FL 33133

02/13/2008

EXAMINER

DANNEMAN, PAUL

ART UNIT	PAPER NUMBER
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3627

MAIL DATE	DELIVERY MODE
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PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary	Application No. 10/686,873	Applicant(s) GOLDSMITH ET AL.	
	Examiner PAUL DANNEMAN	Art Unit 3627	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 16 October 2003.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-6 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-6 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☒ The drawing(s) filed on 22 March 2004 is/are: a) ☒ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
 2. ☐ Certified copies of the priority documents have been received in Application No. _____.
 3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|--|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413) |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. _____ |
| 3) <input checked="" type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date <u>22 March 2004</u> . | 6) <input type="checkbox"/> Other: _____ |

DETAILED ACTION

Status of the Claims

1. This action is in response to the application filed on 16 October 2003.
2. Claims 1-6 have been examined.

Claim Rejections - 35 USC § 103

3. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

4. The factual inquiries set forth in *Graham v. John Deere Co.*, 383 U.S. 1, 148 USPQ 459 (1966), that are applied for establishing a background for determining obviousness under 35 U.S.C. 103(a) are summarized as follows:

1. Determining the scope and contents of the prior art.
2. Ascertaining the differences between the prior art and the claims at issue.
3. Resolving the level of ordinary skill in the pertinent art.
4. Considering objective evidence present in the application indicating obviousness or nonobviousness.

5. Claim 1 is rejected under 35 U.S.C. 103(a) as being unpatentable over Lomangino, US 2002/0052756 A1 in further view of Johnson et al., US 2001/0037275 A1, henceforth known as Johnson.

6. **Examiner's note:** Examiner has pointed out particular references contained in the prior art of record in the body of this action for the convenience of the Applicant. Although the specified citations are representative of the teachings in the art and are applied to the specific limitations within the individual claim, other passages and figures may apply. Applicant, in preparing the response, should consider fully the **entire** reference as potentially teaching all or part of the claimed invention, as well as the content of the passage as taught by the prior art or disclosed by the Examiner.

Claim 1:

With regard to the limitations:

- ***Compiling donor attributes.***
- ***Compiling donatable goods attributes.***
- ***Compiling requestors attributes.***
- ***Compiling a list of requests for donatable goods.***
- ***Matching a donor to a requestor based on the donatable good.***
- ***Estimating tax consequence for a donor and support for a decision to donate.***

Lomangino in at least paragraph [0002] discloses a computerized system for forming a computer based network of donor and recipient members for facilitating the donations of goods from donors to recipients. Lomangino in at least paragraph [0018 and 0019] further discloses that recipients are categorized and donors as well as recipients are required to register. Lomangino in at least paragraph [0051 and 0070] further discloses a link to a web site with a list of items under a category "Urgent Requests." Lomangino in at least paragraph [0020] further discloses the matching of a particular item to an eligible category of recipients and after a predetermined time making the good available to an undesignated class of recipient. Therefore, it would be obvious, at the time of invention, to one of ordinary skill to determine that Lomangino compiles and classifies donors and recipients based on some attributes, goods are also categorized and listed. Lomangino does not specifically disclose estimating a donor's tax consequence per se, in paragraph [0071] discloses a donor receiving a receipt for tax purposes. However, Johnson in at least paragraph [0037], Fig.4 and Fig.5 discloses an invention that provides easy access to sophisticated evaluation tool for choosing gifts that maximize tax-efficient giving and ease the transferring of assets to a charity. Johnson in at least paragraph [0039] further discloses a donor requesting that his portfolio be analyzed and then being provided with a list of assets which can be donated and result in donors maximizing their tax savings. Therefore, it would be obvious, at the time of invention, for a user of ordinary skill to be motivated to combine Lomangino's registering and classifying donors and recipients with Johnson's Donor Advised Organizations

(paragraph [0008 and 0035]) and the estimated tax consequence features of Johnson to provide donor's with an easy to use donation vehicle which meets recipients' needs for a charitable donation and maximizes a donor's tax benefit.

7. Claims 2-6 rejected under 35 U.S.C. 103(a) as being unpatentable over Lomangino and Johnson as applied to claim1 above, and further in view of IRS Form 990, IRS Pub 542 and IRS Pub 526.

Claims 2-6:

With regard to the limitations:

- ***Estimating a tax consequence of selling goods.***
- ***Estimating a tax consequence of donating goods***
- ***Providing support of a decision whether to donate the goods.***
- ***Indicate date for disposition of the goods.***

Lomangino in at least paragraph [0071] discloses providing a donor with a receipt that can be used for tax purposes but without any information related to the tax consequences. Johnson in at least paragraph [0008 and 0035] discloses Donor Advised Organizations (DAO) and the estimating of tax consequences (paragraph [0097 – 0128] related to the timely donation of assets and in paragraph [0020] discloses that Donor Advised Organizations (DAO) are IRS 501c organizations. IRS Form 990 on page 1 (Contributors Required to be listed on Part 1) clearly discloses that 501c organizations that meet certain guidelines are required to list every contributor who directly or indirectly donated money, securities, or any other type of property totaling \$5,000 or more for the year. IRS Publication 542 in at least page 5 (Charitable Contributions) discloses that corporations can claim a limited deduction for cash or other property for contributions made to qualified organizations as listed in IRS Publication 526. IRS Pub 526 in at least page 12 (Records to Keep) discloses that an organization that receives a contribution and or goods or services exceeding \$75 must provide a written statement to the donor. IRS Pub 526 in at least page 6-7 (Determining Fair Market Value) for property contributions and throughout the

IRS Pub 526 lists contributions which are eligible for favorable tax treatment. Therefore, it would be obvious, at the time of the invention that the DAOs as identified by Johnson and the IRS requirements provide a detailed listing of options on dealing with the tax consequences regarding the donation of assets.

Conclusion

8. The prior art made of record and not relied upon is considered pertinent to applicant's disclosure:

- Kennedy, US Pub 2002/0178039 A1 teaches a Tax Reduction Strategy.

9. Any inquiry concerning this communication or earlier communications from the examiner should be directed to PAUL DANNEMAN whose telephone number is (571)270-1863. The examiner can normally be reached on Mon.-Thurs. 6AM-5PM EST Fri. off.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Florian Zeender can be reached on 571-272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Paul Danneman/

Examiner, Art Unit 3627

7 February 2008

/F. Ryan Zeender/

Supervisory Patent Examiner, Art Unit 3627